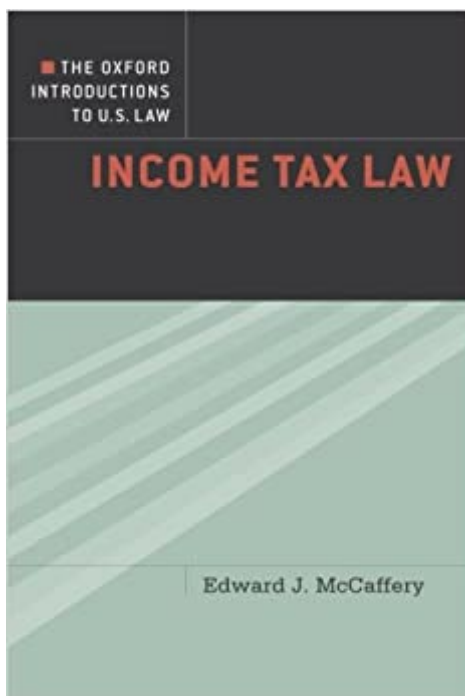


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# The Oxford Introductions To U.S. Law: Income Tax Law



## Synopsis

In *The Oxford Introductions to U.S. Law: Income Tax Law*, Edward McCaffery presents an accessible introduction to the major topics in the field of federal income taxation, such as income, deductions, and recognition of gains and losses. After discussing central rules and doctrines individually, Edward McCaffery offers a very sophisticated yet clear explanation of the interplay among them, carefully describing how they work together to carry out the policy goals of the U.S. tax system. Professor McCaffery describes, for example, how the current income tax in the United States has increasingly become a wage tax that favors those with capital rather than those whose money comes from labor. In explaining the consequences of tax policy on individuals, he also considers important possible alternatives for income taxation in the U.S. *The Oxford Introductions to U.S. Law: Income Tax Law* sets forth the 'who,' 'what,' 'when,' and 'why' of income tax law and describes the essential concepts of the field in a clear and concise manner that helps students and non-experts increase their understanding of the policies behind modern tax law and the ways in which these policies affect different types of individuals.

## Book Information

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## Customer Reviews

"This is a really excellent guide to U.S. income tax that combines a powerful theoretical scaffolding with attention to important practical details. Ed McCaffery has the flair to explain clearly and entertainingly both the forest and the trees of our ill-functioning system. I will definitely recommend it to my students." - Daniel N. Shaviro, Wayne Perry Professor of Taxation, New York University School of Law "A concise but intellectual presentation of the U.S. income tax system - a surprisingly

principled description of today's rules, lots of history of how we got here, and an elegant and timely analytic framework for evaluating proposals for change. I can't imagine a better review for a law student's basic tax course. This book has plenty of depth and breadth for LL.M. students and incipient tax lawyers as well, particularly the riffs on tax planning. Highly Recommended." - William C. Gifford, Senior Counsel, Davis Polk & Wardwell LLP

Edward McCaffery is the Robert C. Packard Trustee Chair in Law and Professor of Law, Economics and Political Science at the University of Southern California Gould School of Law. An internationally recognized expert in tax law, Professor McCaffery studies and teaches tax policy, tax structures, public finance theory, behavioral public finance, property law and theory, intellectual property, and law and economics. A summa cum laude graduate of Yale University, Professor McCaffery received his J.D. magna cum laude from Harvard Law School and a master's degree in economics from USC. He served as a clerk to Chief Justice Robert N. Wilentz of the New Jersey Supreme Court and was an attorney with Titchell, Maltman, Mark, Bass, Ohleyer & Mishell before joining the USC Law faculty in 1989. He held the Maurice Jones, Jr., Professorship in Law from 1998 to 2004 and has served as a visiting professor of law and economics at the California Institute of Technology since 1994. Professor McCaffery has chaired the USC Institute on Federal Taxation since 1997. He founded the USC-Caltech Center for the Study of Law and Politics and served as its director from 2000 to 2003. He is an elected fellow of the American Law Institute (ALI) and the American College of Tax Counsel. Professor McCaffery also is counsel to the Los Angeles office of Seyfarth Shaw LLP.

I had to read this for class, and I read it again for personal gain. This book is palatable, clear, and well researched. Highly suggests this to anyone interested in political / tax / social development.

To mirror another review of this book, good for someone who is, in fact, subjected to a class on tax. Not quite as good as actually being taught by McCaffery, or Ed as we call him, but it's close. It's no War and Peace, but only because it's shorter.

Never thought Tax law could be so interesting.

Good for even those not subjected to a class on tax. I actually enjoyed this book. It's no Lolita but it's close.

Awesome introduction to tax law!

Excellent read. Very educational. Very satisfied.

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